(b) if so, the details therein; and

(c) whether any action has since been taken in this regard and if so, the details thereof?

THE MINISTER OF STATE IN THE DEPARTMENT OF EXPENDITURE IN THE MINISTRY OF FINANCE (SHRI B. K. GADHVI): (a) to (c) The officers of the Narcotics Control Bureau searched the house of one Kuldeep Singh in Hari Nagar, Delhi on 6-7-1987 and recovered 9.2 kgs. of heroin in 9 packets of approximately one kg. each. Six such packets of heroin were recovered from a brief-case and another three packets from a suit-case.

No precise value of the drug can be determined as it depends on a number of factors like purity source of origin, market in which sold etc.

Kuldeep Singh was arrested for appropriate action under the law. Further investigations are In progress.

imposition of consignment Tax

3104. SHRI J. P. GOYAL: Will the Minister of FINANCE be pleased to state:

(a*)* whether it is a fact that a large number of manufacturers are having their sale offices in Delhi while they are having their manufacturing units located in the neighbouring States, like Haryana and Uttar Pradesh;

7b) whether it is also a fact that they transfer the finished products t_G their sale offices in Delhi and thus do not pay taxes in the States, where they have manufacturing units;

(c) if so. what is the reaction of the Government in regard thereto;

(d) whether it is also a fact that ,the Cons'itution (Forty-Sixth) Amendment Act, 1982 was enacted to impose taxes on transfer of consign-ments and this Act was assented to by the President in 1984;

(e) whether the provisions of the said Constitution Amendment Act have been made effective and if so what are the details In this regard; and

(f) in case the said provisions have not yet been made effective, what are the reasons In regard thereto and when lt is likely to be done?

THE MINISTER OF STATE IN THE DEPARTMENT OF EXPENDITURE IN THE MINISTRY OF FINANCE (SHRI B. K. GADHVI): (a) to (f) There were reports from various State Governments to whom the revenues from Central sales tax have been assigned about large scale avoidance of Central sales tax leviable on inter-State sales of goods through the device of consignment of goods from one State to another. The Constitution was, therefore, amended through the Constitution (Forty-Sixth) Amendment Act, 1982 to enable, inter-alia, the levy of tax on inter-State consignment of goods. The matter was discussed in the Chief Ministers' Conference held in New Delhi on 2-11-83 and on 28th May, 1984. The latter conference recommended by consensus different aspects of framing a legislation for taxing inter-State consignment of goods. As some of the issues Involved are required to be sorted out, it has not been possible yet to **take** a final decision.

Tax arrears with Companies

3305. SHRI J. P. GOYAL: Will the Minister of FINANCE be pleased to state:

(a) whether there are companies in the country against whom arrears of Income tax to the tune of more than 50 lakh/1 crore are outstanding;

(b) if so, the names *of* such~com-panies against whom the arrears of Income-tax of more than (i) 50 lakh and (ii) 1 crore are outstanding and since when these anrears are outstanding;

(c) what is the total amount of income tax collected from these concerns, companywise, during the last three years, yearwise; and

(d) what action is proposed to be taken to realise the arrears of income-tax and also against the officers of the Income Tax Department for not collecting taxes from the defaulters?

THE MINISTER OF STATE IN THE DEPARTMENT OF EXPENDITURE IN THE MINISTRY OF FINANCE (SHRI B. K. GADHVI): (a) to (d) Complete information is not available at present. The requisite information is very lengthy and it will have to be collected from all Commissioners of Income-tax spread over the country which would take considerable time and huge efforts. Keeping in view the time and efforts involved in collecting the information, it may not be commensurate with the result sought to be achieved. However, if the Hon'ble Member desires to have the requisite information in respect of__any particular company, the same can be collected and made available.

Appointments on Deputation

3106. SHRI J. P. GOYAL: Will the PRIME MINISTER be pleased to state:

(a) whether it is a fact that the Department of Electronicg is outside the sphere of the Central Secretariat Services and the U.P.S.C.;

(b) whether posts of Under Secretary, Deputy Director, Joint Director, Deputy Secretary, Director etc. in the Department are being manned by Officers of CSS and from other Departments including newly empanel-

led Officers, on deputation basis; if so, the details thereof;

(c) whether some of these deputa-tionsts have been staying there for more than 3 years of thei$_r$ deputation which is in contravention of the Ministry's instructions vide No. 15/22/ 76-CS. II dated 22nd (May, 1976

(d) whether there is any proposal to recall all the deputationists who have completed their deputation period of three years immediately under para 10 of the circular of the Ministry as mentioned in part (c) above; and

(e) if not, the reasons therefor and whether the Government is aware of the resentment amongst departmental cadre employees?

THE MINISTER OF STATE IN THE DEPARTMENT OF DEFENCE PRODUCTION AND SUPPLIES IN THE MINISTRY OF DEFENCE (SHRl SHIVRAJ PATIL): (a) Yes, Sir.

(b) and (c) (i) One post of Director is held by an officer of CSS since 1983. This officer was initially posted to Department of Electronics at Under Secretary in 1972 and was appointed on deputation within the Department of Electronics as Joint Director in 1976. H$_e$ was promoted as Deputy Secretary in 1979 and as Director in 1983. He has been within the Department of Electronics throughout this length of 15 years of service;

(ii) On$_e$ post of Deputy Secretary is held by an officer or CSS since 1986;

(iii) One post of Deputy Secretary is held by an officer belonging to Indian Inspection Service under the Central staffing scheme since 1987. This officer was initially posted to Department as Under Secretary in 1984 and was promoted to the rank of Deputy Secretary in 1987;

(iv) One post of Joint Director (Public Enterprises) is held by a CSS office$_r$ o$_n$ deputation basis since 1984.